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## FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are related to the funding provided and the effective, efficient management of those funds. It follows that the District's purposes can best be achieved through prudent fiscal management.

Due to resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the Board take specific action to make certain that education remains central and that fiscal management contributes to the educational program. This concept is incorporated into Board operations and into all aspects of District management and operation.

As trustees of the community's investment in the facilities, materials and operational funds, the Board has a fiduciary responsibility to ensure that the investment is protected and used wisely. Competent personnel and efficient procedures are essential for sound management of fiscal affairs. The Board expects that the Superintendent and the Treasurer keep it informed through both oral and written reports on the fiscal management of the District.

With the cooperation of the Treasurer and assistance from other designated personnel, the Superintendent is expected to develop an efficient and effective procedure for fiscal accounting, purchasing and the protection of plant, grounds, materials and equipment through prudent and economical operation, maintenance and insurance.

The Board seeks to achieve the following goals to:

1. engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures to achieve the greatest educational returns for the dollars expended;
2. establish levels of funding which provide high quality education for the District's students;
3. use the best available techniques for budget development and management;
4. provide timely and appropriate information to all staff with fiscal management responsibilities and
5. establish effective procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors and all other areas of fiscal management.

[Adoption date: June 21, 2011]

ANNUAL BUDGET AND APPROPRIATIONS MEASURE/  
BUDGET MODIFICATION AUTHORITY

Budget

The purpose of the annual tax budget is to enable the county budget commission to establish tax rates and serve as the basis for certification of revenue to the District.

The annual tax budget is regulated and controlled by State law and requirements of the county budget commission. The Board may establish additional budget requirements for funds at its disposal.

The Treasurer, the Superintendent and their staffs are responsible for the preparation of the annual budget and presentation of the budget to the Board for adoption.

Appropriations

As permitted by law, at the start of the fiscal year, the Board may pass a temporary appropriations measure to provide for meeting the ordinary expenses of the District until such time as the Board approves the annual appropriations resolution for the year, which is not later than October 1. If by October 1 the county budget commission has not certified all amended certificates of estimated resources to the Board of Education (or submitted a certification that no amended certificates are necessary), the Board can delay action on the annual appropriation measure until such time as the certificates are received.

The Treasurer files both the temporary and final appropriations measures at the proper times with the office of the County Auditor.

The Treasurer/designee notifies each school administrator and/or department head of the allocations approved for expenditure.

Budget Modification

Appropriations approved by the Board at the object level for the general fund and at the fund level for all other funds may receive a line item increase as long as there is a corresponding decrease. Any increase in the amount of the appropriation measure or transfers of funds permitted by law from major fund to major fund require Board approval and may require approval from the Court of Common Pleas.

Transfers Among Categories

It is the responsibility of the Superintendent and the Treasurer to examine the appropriations categories and make the necessary recommendations to the Board.

[Adoption date: June 21, 2011]

LEGAL REFS.: ORC 9.34  
3313.18  
5705.14; 5705.15; 5705.16; 5705.28; 5705.29; 5705.35 through  
5705.412

BUDGET PLANNING  
(Five-Year Forecast)

Budget planning is an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the District. Budget planning is a year-round process involving broad participation by administrators, teachers and other personnel throughout the District.

The Superintendent and the Treasurer are responsible for preparing the five-year forecast for the Board's approval. The forecast is for the current fiscal year and four years beyond.

The five-year forecast is prepared twice a year and filed with the Ohio Department of Education. The initial filing is due on or before November 30 and an update by May 31. The five-year forecast is updated as often as necessary in order to communicate significant changes in the District's financial position.

[Adoption date: June 21, 2011]

[Re-Adoption date: October 23, 2018]

LEGAL REFS.: ORC 5705.01; 5705.28 through 5705.32; 5705.35; 5705.36; 5705.37; 5705.39;  
5705.391

CROSS REFS.: BCF, Advisory Committees to the Board

***THIS IS A REQUIRED POLICY***

## FUNDING PROPOSALS AND APPLICATIONS

The Board directs the Superintendent/designee to apply for any state or federal grants for which the District is eligible at his/her discretion. The Superintendent/designee evaluates federally funded programs and state grants, including their possible benefits to the students in the District, appraises the Board of the worth of each and makes recommendations accordingly.

The District participates to its limit of eligibility in the use of funds provided by the state for the educational benefit of its students.

[Adoption date: June 21, 2011]

LEGAL REF.: ORC 3313.20

## REVENUES FROM TAX SOURCES

In an attempt to provide sufficient financial resources, the Board:

1. requests that voters approve adequate local funds for the operation of the District and determines the amount of the individual levies at the time of the initial request, or at the time of a request for renewal or replacement, to yield sufficient revenue for the operating expenses of the District;
2. accepts available state funds to which the District is entitled by law or through regulations of the State Board of Education and
3. accepts federal funds which are available, provided that there is a specific need for them and that the required matching funds are available.

[Adoption date: June 21, 2011]

LEGAL REFS.: Ohio Const. Art. XII, Section 2

ORC 3301.07

3311.21

3313.17 through 3313.20; 3313.29; 3313.51

3317.01 through 3317.11

3323.09

Chapters 5701; 5705

5748.01 through 5748.06

## ADMINISTRATION OF FEDERAL GRANT FUNDS

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the Ohio Department of Education (ODE) or other applicable pass-through entity.

The Board directs the Treasurer to develop, monitor, and enforce effective financial management systems and other internal controls over federal awards that provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of Federal law and regulation, including the Uniform Guidance issued by the U.S. Office of Budget and Management and any applicable state requirements, and shall be based on best practices.

All individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award.

The financial management systems and internal controls must provide for:

1. identification of all federal funds received and expended and their program source;
2. accurate, current, and complete disclosure of financial data in accordance with federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes and
5. comparison of expenditures against budget.

In addition, written procedures must be established for cash management and for determining the allow ability of costs, as required by the Uniform Guidance.

At a minimum the financial management systems and internal controls will address the following areas:

1. Allowability

Costs charged by the school system to a federal grant must be allowed under the individual program and be in accordance with the cost principles established in the Uniform Guidance, including how charges made to the grant for personnel are to be determined. Costs will be charged to a federal grant only when the cost is:



- A. reasonable and necessary for the program;
- B. in compliance with applicable laws, regulations, and grant terms;
- C. allocable to the grant;
- D. adequately documented and
- E. consistent with District policies and procedures that apply to both federally-funded and non-federally funded activities.

Internal controls will be sufficient to provide reasonable assurance that charges to federal awards for personnel expenses are accurate, allowable, and properly allocated and documented.

Controls include time and effort reporting in accordance with Uniform Guidance and the requirements of ODE or other applicable pass-through-entity. Records are sufficient to verify that time spent and compensation (including salary and benefits) are allocable to the fund.

## 2. Cash Management and Fund Control

Payment methods must be established in writing that minimizes the time elapsed between the drawdown of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of ODE or other applicable pass-through-entity.

## 3. Procurement

Prior to July 1, 2018, the District followed the requirements outlines in previous OMB guidance. Effective July 1, 2018 all purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

The District avoids situations that unnecessarily restrict competition and avoids acquisition of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate, are excluded from competing for such purchases.

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities.

Purchasing records are sufficiently maintained to detail the history of all procurements and must include at least the rationale for the method of procurement, selection of contract type, and contractor selection or rejection; the basis for the contract price; and verification that the contractor is not suspended or debarred.

#### 4. Conflict of Interest and Mandatory Disclosures.

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

Each employee, board member, or agent of the school system who is engaged in the selection, award, or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Treasurer. The Treasurer disclosed in writing any potential conflict of interest to ODE or other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties has a financial or other interest in or receives a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict will not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Covered individuals will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Treasurer discloses in writing to ODE or other applicable pass-through-entity in a timely manner all violations of federal criminal law involving fraud, bribery, or gratuities potentially affecting any federal award. The Treasurer fully addresses any such violations promptly and notifies the Board accordingly.

#### 5. Equipment and Supplies Purchased with Federal Funds

Equipment and supplies acquired with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds.

6. Accountability and Certifications

All fiscal transactions must be approved by the Treasurer/designee who can attest that the expenditure is allowable and approved under the federal program. The Treasurer submits all required certifications.

7. Monitoring and Reporting Performance

The Treasurer shall establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District will submit all reports as required by federal or state authorities.

[Adoption date: October 18, 2016]

[Re-Adoption date: October 23, 2018]

LEGAL REFS.: ORC 9.314  
117.101; 117.43  
3313.33; 3313.46  
3319.04  
5705.39; 5705.41; 5705.412  
2 C.F.R. Part 200

CROSS REFS.: BBFA, Board Member Conflict of Interest  
BCC, Qualifications and Duties of the Treasurer  
DI, Fiscal Accounting and Reporting  
DID, Inventories  
DJ, Purchasing  
DJC, Bidding Requirements  
DJF, Purchasing Procedures  
DK, Payment Procedures  
EF/EFB, Food Services Management/Free and Reduced-Price Food Services  
GBCA, Staff Conflict of Interest  
IGBJ, Title I Programs

*Note: The Uniform Grant guidance issued by the U.S. Office of Management and Budget (OMB) effects certain federal funds districts receive. The guidance replaces requirements found in eight previous OMB circulars. The new rules are in effect for new or noncompeting continuation grants awarded by OMB on or after December 26, 2014.*

*Districts are required to have written policies/procedures for management of funds subject to the Uniform Guidance. The new rules are outlined in the Code of Federal Regulations (CFR) 200 and emphasize the need for strong financial management systems and other internal controls aimed at controlling fraud, waste and abuse. Internal controls should be in compliance with guidance in the Standards for Internal Control in the Federal Government issued by the comptroller general of the U.S. or the Internal Control Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission. This policy is intended to establish the board's expectations and standards for financial management and other internal controls necessary to meet its obligations when receiving federal grant awards. This policy is not sufficient, alone, to serve as the written controls required by the Uniform Guidance. It must be supplemented with written procedures that should be developed by the Treasurer.*

## REVENUES FROM INVESTMENTS

### Scope

The Board directs that the investing authority of the District resides with its Treasurer. This policy is designed to cover all monies under the control of the Board.

### Objectives and Guidelines

The following investment objectives are applied in the management of the District's funds:

1. **Liquidity:** The investment portfolio remains sufficiently liquid to enable the Treasurer to meet reasonably anticipated operating requirements.
2. **Safety:** Investments are undertaken in a manner consistent with State law, which seeks to ensure the preservation of public funds.
3. **Income:** The Treasurer strives to achieve a fair and safe rate of return on the investment portfolio over the course of budgetary and economic cycles, taking into account State law, safety considerations and cash flow requirements.
4. **Diversification:** The investment portfolio should be diversified in order to avoid incurring potential losses regarding individual securities which may not be held to maturity, whether by erosion of market value or change in market conditions.
5. **Prudence:** Investments are made with judgment and care – under circumstances then prevailing – which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
6. **Bank Accounts:** Relationships with banks are managed in order to secure adequate services while minimizing costs. Deposits should be concentrated in single accounts except where audit control considerations dictate otherwise.

### Authorized Financial Institutions and Dealers

U.S. Treasury and agency securities purchased outright are made only through a member of the National Association of Securities Dealers, through a bank, savings bank or savings and loan association regulated by the Superintendent of Financial Institutions or through an institution regulated by the Comptroller of the Currency, Federal Deposit Insurance Corporation or board of governors of the Federal Reserve System.

1. Repurchase agreements are transacted through banks and/or eligible dealers consistent with State law.
2. Certificates of deposit are transacted through commercial banks or savings and loans with FDIC coverage, and qualify as eligible financial institutions under State law.

### Maturity

To the extent possible, the Treasurer attempts to match the District's investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the Treasurer will not directly invest in securities maturing more than five years from the date of purchase.

### Derivatives

Investments in derivatives are strictly prohibited. A derivative means a financial instrument or contract or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instrument, contract or obligation itself. Additionally, any security, obligation, trust account or instrument that is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument.

### Allowable Investments

The Treasurer may invest in any instrument or security authorized in State law as amended. A copy of the appropriate section of the Ohio Revised Code is kept with this policy.

### Collateral

All deposits are collateralized pursuant to State law.

Reporting

The Treasurer reports and maintains records of all investments and deposits.

All brokers, dealers and financial institutions initiating transactions with the investment authority by giving advice or executing transactions initiated by the investment authority must acknowledge their agreement to abide by the investment policy's content.

Internal Controls

The investing authority establishes a system of internal controls, which are documented in writing. The internal controls are reviewed periodically by an independent auditor. The controls are designed to prevent loss of public funds due to fraud, employee error and imprudent actions by employees and officers of the District.

[Adoption date: November 17, 2016]

LEGAL REFS.: Intergovernmental Cooperation Act  
ORC 135.01 through 135.21  
3313.51

***THIS IS A REQUIRED POLICY***

AUTHORIZED SIGNATURES  
(Use of Facsimile Signatures)

The Board authorizes the Treasurer to prepare and utilize a facsimile signature, in lieu of their manual signature, and to affix such facsimile signature to any of the following instruments: checks, drafts, warrants, vouchers or other instruments for the payment of money and necessary or desirable in connection with the withdrawal of Board funds for and on its behalf. The individuals specified above may affix their manual or facsimile signature to the instruments identified so long as they continue to act as such officers/employees. The use of facsimile signatures is expressly approved by the Board. Said checks, drafts, warrants, vouchers or other instruments for the payment of money may be drawn or relate to the accounts of the District with the various financial institutions (depositories/banks) with which the District conducts business.

The Board directs that the financial institutions (depositories/banks), with which the District does business, are authorized and requested to accept, honor, cash, pay or transfer, without limit as to the amount or without further inquiry, checks bearing the authorized signature(s) as provided by the immediately preceding paragraph whether tendered in payment of an individual obligation or deposited in the account of the District. The Treasurer is directed to provide written notice of the adoption of any facsimile signature to the depository from which funds are to be withdrawn, which notice shall include a description of the device to be used, a specimen of such facsimile signature and a copy of this policy. Prior to use of the facsimile signature, the written approval of such depository must be obtained.

Facsimile signature is defined to include, but is not limited to, the reproduction of any authorized signature by a copper plate or by a photographic, photostatic or mechanical device. Facsimile signature does not authorize the use of a rubber stamp signature for any of the instruments detailed above.

In order to protect the Board and its employees from loss, damage or expense occasioned by the unauthorized use of a facsimile signature, the Board directs the Treasurer to procure for the District and for the individuals identified above a surety bond.

The actual facsimile signature should be maintained under the care, custody and control of the Treasurer's department and, as further precaution, all checks must be entered into the check register so that all numbers can be accounted for.

[Adoption date: June 21, 2011]

LEGAL REFS.: ORC 9.10 through 9.14  
1306.06

CHECKS  
(Insufficient Funds)

The Treasurer may require an individual to make payment to the District only by cash, money order or certified check if the District has had three or more personal checks from that individual returned for insufficient funds in the last 12 months. However, the Treasurer can require cash, money order or a certified check prior to receiving three bad checks if in his/her judgment checks should not be accepted from an individual. In addition, the Board authorizes the Treasurer to hire a debt collection agency to secure delinquent funds. If non-payment of delinquent funds persist, the District will pursue legal recourse to secure funds.

[Adoption date: June 21, 2011]

LEGAL REFS.: ORC 3313.642

CROSS REF.: JN, Student Fees, Fines and Charges



### ONLINE BANKING/EFT

The Treasurer/CFO is responsible for the management of all online banking activities and electronic fund transactions (EFT). Online banking and EFTs will be used with institutions authorized under the District investment policy to obtain information, transfer funds and submit payments. Only the Treasurer's office staff, with Treasurer's approval, will have access and be authorized to initiate, approve and transmit EFTs. These transactions will be subject to the same controls and reconciliations as non-electronic transactions.

All District staff shall comply with all provisions of the Uniform Electronic Transaction Act when creating, generating, sending, communicating, receiving, storing, processing, using, and relying upon electronic transactions with the Board shall do so in compliance with State law.

[Adoption date: March 21, 2017]

BONDED EMPLOYEES AND OFFICERS

At the time of appointment or re-appointment of the Treasurer, the Board authorizes the Treasurer to execute a bond for himself/herself in an amount determined and approved by the Board. The bond must be deposited with the Board President and a copy certified by him/her must be filed with the County Auditor. The premium is paid by the Board.

The Superintendent, Board President and employees who handle school funds are covered by Blanket Coverage in the District's insurance policy up to the limits stated.

[Adoption date: August 21, 2012]

LEGAL REFS.: ORC 3.06  
131.18  
3313.25; 3313.83  
3319.05  
5705.412

CROSS REF.: DM, Cash in School Buildings

## FISCAL ACCOUNTING AND REPORTING

The District's accounting system is in conformance with the Uniform School Accounting System as prescribed by the Auditor of State for the use of school districts. The Treasurer is responsible for receiving and properly accounting for all funds of the District.

The financial records must be adequate to:

1. guide the making or deferring of purchases, the expansion or curtailing of programs and the controlling of expenses;
2. ensure that current data are immediately available and in such form that routine summaries can be readily made;
3. serve as a guide to budget estimates for future years and to hold expenditures to the amounts appropriated and
4. show that those in charge have handled funds within limitations established by law and in accordance with Board policy.

The Board receives monthly financial statements from the Treasurer that show receipts, disbursements, appropriations, encumbrances and balances. The Treasurer makes all other financial reports required by law or by state agencies and submits them to the proper authorities.

The Treasurer provides the Board with any other financial management reports that the Board determines necessary.

Financial records are permanent. The supporting documents may be destroyed only in compliance with the provisions of State law and in compliance with specifications of the District's records commission, the Auditor of State and the Ohio Historical Society.

[Adoption date: June 21, 2011]

LEGAL REFS.: ORC 117.101; 117.38; 117.43  
149.01 through 149.43  
3301.07  
3313.29; 3313.32  
3315.04  
Chapter 1347  
Chapter 5705

CROSS REF.: EHA, Data and Records Retention

INTEREST  
(Cash Accounting)

For cash accounting purposes only, interest is posted on a monthly basis.

All Permanent Improvement, Food Service, Scholarship, Athletics funds receive interest on their respective month-end balance.

All excess interest received is credited to the General Fund. If the General Fund has advanced/transferred an amount to any of these previously listed funds, the advance (or transfer) amount is subtracted from the month end balance.

[Adoption date: June 21, 2011]

[Re-Adoption date: March 21, 2017]

INVENTORIES  
(Fixed Assets)

The purpose of this policy is to ensure that the fixed assets of the District are managed in a manner so that the following objectives can be met:

1. help in the preparation of financial statements according to generally accepted accounting principles;
2. maintain information regarding location, responsible party and condition of public property;
3. prevent the District's assets from being over- or underinsured and
4. provide for adequate controls and accountability.

The fixed asset manager, namely the Treasurer is responsible for the development and maintenance of the fixed asset accounting system. The manager develops procedures to ensure compliance with all fixed asset policies.

Fixed assets are defined as those tangible assets to the entity with a listed initial cost of over \$2,000 per item or a higher amount not to exceed that as set forth by the Government Finance Officer Association. The fixed asset manager may identify "controlled" assets that, although they do not meet all fixed asset criteria, are to be recorded on the system to maintain control.

An annual physical inventory of equipment is taken by location by the person (persons) designated by the Treasurer of at least one building location, with every area being checked at least once every five years.

The criteria for capitalization of repair/replacement is \$15,000.

[Adoption date: June 21, 2011]

LEGAL REFS.: ORC 117.38  
3313.20; 3313.41

## AUDITS

In accordance with State statutes, all District financial records are subject to audit by the Bureau of Inspection and Supervision of Public Offices of the State Auditor's office. The Board has the right to request an independent audit with the approval of the State Auditor's office.

A copy of the Auditor's report is placed on file in the State Auditor's office; another copy is submitted to the Board. The Board makes the audit report available for public inspection.

[Adoption date: June 21, 2011]

LEGAL REFS.: ORC 117.10; 117.11; 117.12; 117.26; 117.27  
3313.29

## PURCHASING

The function of purchasing is to serve the educational program by providing the necessary supplies, equipment and services. The Board's authority for the purchase of materials, equipment, supplies and services is extended to the District administration through its adoption of the annual appropriations resolution.

The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended. The purchase of items and services found on lists from the appropriations resolution requires no further Board approval, except in those instances in which, by law or Board policy, the purchases or services must be put to bid.

The Board authorizes "blanket" purchase orders to be issued for generic supplies for up to \$30,000 limit. Blanket purchase orders will not extend beyond the current fiscal year.

A "super blanket" purchase order for a "specific" permitted purpose and in an amount not to exceed the line-item appropriation and fund is authorized to the extent permitted by law. The permitted purpose list may include professional services including but not limited to the payment for accountants, architects, attorneys, construction project managers, consultants, engineers, fuel oil, gasoline, food items and utilities. The super blanket purchase order may not extend beyond the current fiscal year.

The acquisition of supplies, equipment and services is centralized in the business office, which functions under the supervision of the purchasing agent through whose office all purchasing transactions are conducted.

The Board assigns to the purchasing agent the responsibility for the quality and quantity of purchases made. The Treasurer is charged with the responsibility to ensure that all purchases do not exceed appropriations and that they are consistent with the approved educational goals and programs of the District and are conducted in accordance with all applicable laws and regulations.

[Adoption date: June 21, 2011]

[Re-adoption date: October 23, 2016]

LEGAL REFS.: Ohio Const. VIII, Section 2e

ORC 9.314

3313.172; 3313.18; 3313.33; 3313.46

3319.04

3327.08

5705.38; 5705.39; 5705.40; 5705.41; 5705.412

2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds

DJC, Bidding Requirements

DJF, Purchasing Procedures

DK, Payment Procedures

## PETTY CASH ACCOUNTS

The Board directs the Treasurer to create petty cash accounts allowing certain administrators to make purchases within the District. Money can be drawn from accounts by check. The Treasurer designates who can use the accounts, the amount of money that may be placed in the accounts as well as the procedures and requirements for replenishing the accounts.

Account access is limited to only those individuals who have a job-related need to use these accounts. Any person using the accounts must keep a written log, which is to be turned in each day.

Annually, the Treasurer establishes the amount of money to be placed in the accounts. The Treasurer's approval is needed to replenish the accounts. No major purchases may be made from the accounts.

Any administrator who ignores procedures and does not take prudent measures to ensure that proper security is maintained, may be held personally liable for losses.

[Adoption date: October 23, 2018]

LEGAL REFS.: ORC 9.22; 9.38  
3313.291; 3313.31; 3313.51

CROSS REF.: DM, Cash in School Buildings

***NOTE: House Bill 312 (2018) prohibits school districts from using debit cards.***

***THIS IS A REQUIRED POLICY***



## BIDDING REQUIREMENTS

Contracts for construction or demolition of buildings or for any improvements or repairs that exceed \$50,000 are let only after bids are solicited and received in compliance with law. However, if the Board enters into a shared savings contract for energy conservation measures, competitive bidding is not required. The Board may also enter into an installment payment contract for the purchase and installation of energy conservation measures and competitive bidding does not need to be utilized if two-thirds of the entire Board adopts a resolution stating that competitive bidding does not apply to the project.

If feasible, all purchases over **\$50,000** and not otherwise subject to required federal or state bidding requirements will be based on price quotations submitted by at least two vendors. These quotations are treated confidentially until the deadline for filing is past; thereafter, they are public information.

The Treasurer assembles the proper specifications and makes the necessary arrangements for public bidding and price quotations. The Treasurer receives the bids and price quotations and records them. The Treasurer makes his/her recommendations to the Board. Upon approval by the Board, he/she processes purchase orders to those bidders awarded contracts and notifies the other bidders of the results of the bidding.

Purchases made through the use of federal funds are made in compliance with the requirements of State and Federal law and District policies and procedures, including the applicable bidding requirements.

[Adoption date: June 21, 2011]

[Re-adoption date: March 21, 2017]

[Re-adoption date: October 23, 2018]

LEGAL REFS.: ORC 9.314  
153.01; 153.12 through 153.14; 153.50 through 153.56  
3313.372; 3313.373; 3313.46  
3319.04  
2 C.F.R. Part 200

CROSS REFS.: DJ, Purchasing  
DJF, Purchasing Procedures  
FA, Facilities Development Goals  
FEF, Construction Contracts Bidding and Awards

*When using federal funds, districts also are subject to the Uniform Grant Guidance requirements.*

*Senate Bill 3 (2016) increased the bidding threshold from \$25, 000 to \$50,000.*

## PURCHASING PROCEDURES

Monies under the jurisdiction of the Board may not be expended except upon a warrant drawn against a specific appropriation and against a specific fund. Therefore, no contract or purchase order for the expenditure of money will be made unless there is attached to it a certificate of the Treasurer certifying that the amount required to meet the contract or purchase order has been appropriated and is in the treasury, or is in the process of collection, and is free from previous encumbrance.

Any contract or purchase order issued without such a certificate attached is void, except as the law allows later issuance within 30 days of the certificate and except that, if the amount involved is less than \$3,000, the Treasurer may authorize it to be paid without the ratification or affirmation of the Board. Under certain conditions, the law also allows the Treasurer to issue blanket certification, subject to limitations of time and amount as set by law.

Purchasing procedures are designed to ensure the best possible price for the desired products and services. Procedures for purchasing are developed to require that all purchases are made on properly approved purchase orders and that, for items not put up for bid, price quotations are solicited.

Special arrangements may be made for ordering perishable and emergency supplies.

Prior to July 1, 2018, the District followed the requirements outlined in previous OMB guidance. Effective July 1, 2018 all purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

[Adoption date: September 25, 2012]  
[Re-Adoption date: October 23, 2018]

LEGAL REFS.: ORC 3313.46  
3327.08  
5705.41(D)(1); 5705.412; 5705.44  
2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds  
DJ, Purchasing  
DJC, Bidding Requirements

*The Uniform Grant Guidance issued by the U.S. Office of Management and Budget effects certain federal funds districts receive. The guidance replaces requirements found in eight previous OMB circulars. The new rules are in effect for new or noncompeting continuation grants awarded by OMB on or after December 26, 2014.*

## PURCHASING PROCEDURES

### General

1. The Board designates the Superintendent as the purchasing agent.
2. No person may commit the District to a purchase without the appropriate certificate of the availability of funds.
3. The materials, equipment, supplies and/or services to be purchased are of the quality required to serve the function in a satisfactory manner, as determined by the requisitioner and the Superintendent.
4. It is the responsibility of the requisitioner to provide an adequate description of the item(s) purchased so that the purchasing agent may be able to prepare the specifications and to procure most expeditiously and economically the desired commodity and/or service. A source of supply should be included on requisitions for specialty or unusual items.
5. No requisitioner shall knowingly restrict competition or otherwise preclude the most economical purchase of the required items.
6. When a low bidder proposes an alternate as equal to that specified, it is the responsibility of the Treasurer to determine whether the proposed substitution is, in fact, an equal. Such decision is based on his/her evaluation and that of the requisitioner. In the case of disagreement between the requisitioner and the Treasurer, either party may refer the matter to the Superintendent.

### Requisitions

1. The District establishes a standardized requisition procedure to allow authorized representatives to submit requests for the purchase of materials and supplies.
2. The following are designated as “requisitioner”; that is, they are authorized to issue requisitions against stipulated segments of budgetary appropriations: the Superintendent, administrative assistants, directors, supervisors and building principals. Each requisitioner is responsible for limiting his/her requisitions to the appropriate amounts.
3. Only District-approved methods or forms are used for requisitioning.

4. A requisition, to be considered appropriate for processing, meets the following requirements:
  - A. contains adequate information and
  - B. is approved by and bears the signature of an authorized requisitioner.
5. All approved requisitions are submitted to the Treasurer.
6. After a purchase order has been issued by the Treasurer's office, the number of the purchase order is recorded on the requisition.
7. After processing, the original copy of the requisition is filed in the office of the Treasurer.

#### Purchase Orders

1. Purchase orders are prepared by the appropriate person and at a minimum include the following essentials:
  - A. a specification that adequately describes to the supplier the characteristics and the quality standards of the item required;
  - B. a firm, quoted, net-delivered price, whenever possible (unit prices are shown);
  - C. clear delivery instructions, including place and time;
  - D. appropriate account code number or appropriation code and
  - E. the Treasurer's certificate of available revenue and appropriation.
2. Purchase orders use an identifiable tracking system established by the District and contain the appropriate number of copies to meet District needs.
3. Verbal confirmation orders subject to subsequent confirmation by a written purchase order may be issued only in cases in which a bona fide emergency situation exists that can be handled only by this procedure:
  - A. whenever possible, a purchase order number should be given to the supplier and
  - B. a confirming requisition is issued immediately, marked "confirmation" indicating the purchase order number, if one was given.

Federal Procurement

Purchasing of goods and services using federal funds must be done in accordance with the above procedures and also in accordance with all federal requirements including allowability of costs. All purchases must be reasonable and free of conflicts of interest and conducted in a manner providing full and open competition. No purchase will be made using federal funds unless the District verifies that the contractor is not suspended or debarred.

To determine which procurement method type is required, the District will look back at the last three years of expenditures for the specific goods or services to be purchased with federal funds and determine which method of procurement/contract type is applicable to the individual situation based on the average aggregate amount spent with the providing vendor in a fiscal year or another similar method.

Once the threshold has been established, the following methods of procurement will be used for all purchases of goods and services made with federal funds.

1. Micro-purchases are purchases up to \$10,000 and may be made in accordance with District purchasing procedures when the costs are reasonable. To the extent practicable, these purchases are distributed equitably among qualified suppliers.
2. Small purchase are purchases between \$10,000 and \$250,000, with the exception of contracts subject to ORC 3313.46, which require sealed bid procedures. Prior to authorizing the purchase, the District will try to obtain price rates or quotations from a minimum of 2 vendors or providers. The District will obtain these price rates or quotations including but not limited to verbal quotes, written quotes, and/or website price listings. Documentation of quotations received will be retained with the purchase requisition.
3. Sealed bid procedures are used for firm fixed price contracts over \$250,000, contracts subject to ORC 3313.46 and is used as the preferred method for construction projects. Bids are solicited from an adequate number of known suppliers, which cannot be less than two responsible bidders. The District will solicit bids in accordance with ORC 3313.46 and the District's Bidding Requirements policy.

In order for sealed bidding to be feasible, the following conditions shall be present:

- A. A complete, adequate and realistic specification or purchase description is available;
- B. Two or more responsible bidders are willing and able to compete effectively for the business; and

- C. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price

If sealed bids are used, the following requirements apply:

- A. Bids must be solicited from at least 2 known suppliers, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;
- B. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
- C. All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
- D. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and

Any or all bids may be rejected if there is a sound documented reason.

All documentation including the evaluation of the sealed bids, all sealed bids, and the awarded contract shall be maintained by the Appointing Authority or designee.

The Treasurer receives the bids and price quotations and records them. The Treasurer makes his/her recommendations to the Board. Upon approval by the Board, he/she processed purchase orders to those bidders awarded contracts and notifies the other bidders of the results of the bidding. The contract will be awarded to the lowest responsive and responsible bidder.

4. Competitive proposals are used for all purchases over \$250,000 for which sealed bids are not appropriate and must be used for architectural or engineering services. Contracts entered into for competitive proposals may be fixed-price or cost-reimbursement. The District will publicize a request for proposal by utilizing various advertising methods including but not limited to radio, internet, and/or newspapers. The District will evaluate proposals in order to award the contract to the most advantageous proposal when considering cost and other factors. The District will evaluate proposals by using a proposal scoring sheet, which includes price as well as other qualitative factors. The evaluation of proposals for architecture and engineering services will be qualifications based and will not include price as a selection factor. Any response received will be evaluated to the maximum extent practical. The Appointing Authority or designee shall maintain documentation including the technical evaluation of the proposals, each proposal received, and the awarded contract.
5. Sole source procurement is used only when the goods or services are only available from a single source; a public exigency or emergency exists; there is inadequate competition and the applicable awarding agency or pass through entity approves this method. The District will maintain documentation related to the justification for other than free and open competition which will include all research performed to determine the method was appropriate.

All solicitations:

1. Include clear and accurate description on the technical requirements for the material, product or service to be procured. This description sets forth the minimum and essential characteristics the material, product or service must meet.
2. Will not contain specifications that unduly restrict competition.
3. Identify all requirements offerors must fulfill and all other factors to be used in evaluating bids or proposals.

The District maintains records to verify selection of procurement type and compliance with applicable procurement requirements.

[Approval date: December 18, 2018]

NOTE: The Boards' intent is to begin policy with an effective date of July 1, 2018.

File: DJH

## CREDIT CARDS

The Board recognizes the efficiency and convenience afforded the day-to-day operation of the District through the use of credit cards under the supervision of the Treasurer. However, credit cards are not to be used to circumvent the general purchasing procedures required by State law and Board policies.

The Board authorizes the use of credit cards in accordance with the following regulation.

[Adoption date: June 21, 2011]

CROSS REFS.: DJ, Purchasing  
DLC, Expense Reimbursement  
GCL, Certified Staff Development Opportunities  
GDL, Classified Staff Development Opportunities



## CREDIT CARDS

Credit cards for employee use is limited to a \$7,500 monthly limit. The credit card issued to the Treasurer has higher transaction limits for purchasing larger ticketed items and services.

The credit card has a low dollar limit for building principals and supervisors to conduct small purchases, supplementing the purchase order system. For example, card usage could include orders requiring prepayment, purchases from retail stores with cumbersome open account requirements, small purchases from companies where the District does not have an account and emergency situations.

A building card is to be used only for certain commodities or types of transactions approved by the building principal or supervisor. Building usage is discussed with the individual principal or supervisor to which the card is to be assigned prior to issuance.

Items restricted from credit card usage include:

1. Airline travel
2. Conference expense
3. Gasoline
4. Alcoholic beverages
5. Entertainment expense
6. Cash advances
7. Equipment
8. Furniture, furnishing, carpet, window treatments
9. Telecommunications equipment and devices
10. Building repair, painting, renovation/remodeling
11. Payment of consultants, speakers, etc.
12. Reimbursements to or purchases from District employees
13. Other purchases restricted by the Treasurer/Board of Education and published in supplemental instructions

The Treasurer may lift one or more of the above restrictions for certain cardholders whose duties include specifying and procuring that commodity for the District. Any such authorization must be in writing and made in advance of the transactions.

### Issuance

Cards are issued in the name of the District, the building and the building principal or supervisors (cardholder). Normally, one card is issued per building in the name of the principal, with the card then entrusted to the building principal to manage. The cardholder then provides the card or the number to individuals within the building to make purchases in much the same manner that a purchase order number is given out.

Where needs warrant, additional department cards may be issued for an assistant principal, secretary or other person authorized to approve and make small purchases on behalf of the building. To be a cardholder, a person must have signature authority recognized by the Board as administrator for their building.

Even though each card has an individual cardholder's name, the building and the District, not the cardholder, is responsible to the issuing bank for the card's payment. The card in no way reflects on the individual's personal credit records. The cardholder is responsible to the District for proper card usage and for reconciling monthly charges made on the card. If the card is being used in person by an individual other than the cardholder, the merchant may require additional identification or an authorization slip to complete the sale.

To obtain a card, the cardholder has to complete a credit card application. All applications are subject to approval by the Treasurer prior to issuance. At the time the card is issued and received, the cardholder completes a credit card agreement.

### Use

Making a District-related purchase with the credit card is similar to using any credit card. An order for goods or services is placed with a supplier either by mail, phone, fax or in person. At the time of the purchase, the purchaser must advise the seller that the purchase is a tax-exempt sale and must provide or sign a tax-exempt certificate as requested. The supplier processes the transaction as they would any consumer credit card purchase. The financial entity verifies that the purchase is within District and cardholder spending limits and approves the transaction.

If purchasing in person, the merchandise is selected, and card and tax-exempt certificate are presented, the cardholder signs the charge slip and takes the cardholder copy and itemized cash register or sales slip. The purchase can be taken with you or delivered, depending on the supplier and stock. If the purchase is made by phone, fax or mail, the charge slip is typically included in the packing materials with the merchandise, or mailed separately to the shipping address. Note: according to credit card regulations, the supplier must ship the goods before a transaction is processed.

Charge slips, itemized sales tickets and/or packing slips must be collected by the cardholder for each transaction and held for a reconciliation process to be done once monthly on receipt of the memo billing.

### Record Keeping

A building credit card is used as a complement to open/blanket purchase order. No individual order or authorization number is given to purchases via the credit card.

Issuance and use of a credit card requires the cardholder to maintain a card purchase log and individual receipts for each transaction. The log is in the form of an envelope printed on the outside with blanks to list the date of purchase, merchant, short description of purchase, amount, purchaser and account number to which the purchase is charged. The log is kept on a monthly basis coinciding with the individual card billing cycle. Individual receipts must be obtained from the supplier for each purchase and are kept with the log for reconciliation. Once monthly, the memo billing, log and individual receipts are reconciled by the cardholder and forwarded to the Treasurer for review and distribution of charges.

One master purchase order will be generated from the Treasurer's office to the credit card issuer that encompasses all building credit cards. Each building credit card has a default account (to be determined by the cardholder). All purchases listed on the log without an account number are charged to the default account. Charges are posted to the appropriate accounts on a monthly basis.

In general, buildings should treat card purchases the same as a purchase order authorization, with the card and log being held by the individual primarily responsible for purchase orders (cardholder). Faculty and staff wanting to make a purchase seek authorization from the cardholder and the cardholder determines if a credit card transaction is authorized and advantageous for the requested purchase. If so, and the purchase is made in person, the cardholder enters the date, purchaser and account number on the log, then gives the card to the purchaser, who takes the card to the merchant and completes the purchase. At the time of the purchase, the purchaser must inform the seller that the sale is tax exempt and present or completes a tax exemption form if requested. The card and charge slip with itemized receipt are then returned to the cardholder when purchase is complete. The cardholder completes the log and inserts the charge slip and itemized receipt in the envelope.

If the order is to be called in, the cardholder should place the order and complete the log. At the time of the purchase, the purchaser must inform the seller that the sale is tax exempt, and offer to mail or fax an exemption form if required. The requester must be instructed that when the merchandise is received, the itemized invoice/packing slip must be brought to the cardholder for filing and reconciliation.

Upon receipt of the monthly memo billing, the cardholder matches the individual receipts, the log and the billing, then forwards to the Treasurer's office for processing.

It is extremely important that the building cardholders obtain the charge slips and cash register tapes/itemized invoice from the individual buyers. In the event that an individual charge slip and/ or cash register receipt is lost, a credit card Lost Sales Slip Report is completed and certified by the purchaser and approved by the building principal. For large purchases, the principal may be required to obtain duplicate copies, with the cost of obtaining such paid for by the building. Repetitive incidents of lost sales slips may result in revocation of card privileges for individual purchasers of the building.

### Payment

Each month at the end of the billing cycle, the Treasurer's office receives a consolidated electronic invoice for all monthly credit card purchases from the financial entity. At the same time, each cardholder receives a paper copy memo billing for all charges to their card.

Upon receipt of the memo billing, the building cardholder reconciles the statement with their card envelope. The cardholder must ensure that each charge is valid and accounted for and should also check that no tax is charged. Each credit card is assigned a default account number. If the charge is to be made to that account, no entry is required on the envelope in the column marked "Budget Account.") If the charge is to be made to other than the default account, the proper account number must be written in on the envelope.

After reconciliation, the cardholder signs the log authorizing the total amount, makes a copy of the exterior form for their files and forwards the envelope to the Treasurer's office. The folders must be received in the Treasurer's office within seven days after receipt of the memo billing in the building.

The Treasurer's office reviews the purchases for appropriateness, then modifies the electronic copy of the detailed monthly statements to reflect the desired account assignments. All monthly charges to an account for the credit card purchases are reflected in a single entry on your budget reports as "Credit Card Purchases." In the event that the department fails to submit their purchasing card envelope in a timely manner to allow payment of the District's bill within the District's agreement with the financial entity, all charges against the building's card are processed and posted to their card default, and the building is responsible for initiating any journal voucher entries to correct the charges.

### Responsibility

The building and cardholder are responsible for the security of their assigned card. The card is issued in the building name and it is assumed that any purchases made against the card have been properly authorized unless the card is reported lost or stolen prior to use. Use of the card not in accordance with the District's policies and procedures or failure of the cardholder or his/her designee to properly account for purchases and reconcile the statement in a timely manner each month, may result in card revocation, personal liability to the District and/or disciplinary action.

(Approval date: June 21, 2011)

## PAYMENT PROCEDURES

All claims for payment from District funds are processed by the Treasurer. Payment is authorized against invoices and supporting documents verifying receipt, supported by approved purchase orders or in accordance with salaries and salary schedules approved by the Board.

As an operating procedure, the Board has adopted an annual resolution authorizing payment by the Treasurer for debts or claims. The Board receives a list of bills paid the previous month.

The Treasurer is responsible for ensuring that appropriate allocations are observed and that total expenditures do not exceed the amounts appropriated for all items.

[Adoption date: June 21, 2011]

LEGAL REFS.: ORC 3313.18  
3315.08  
5705.38 through 5705.412

CROSS REFS.: DJ, Purchasing  
DLB, Salary Deductions

## SALARY DEDUCTIONS

Except for deductions for absence not covered by paid leave or those required by law, salary deductions are allowed only upon authorization by the employee and approval by the Board.

The following deductions are required:

1. federal, state and local income tax;
2. employee's share of retirement contribution according to current rate as set by law;
3. unexcused or excused absence not covered by paid leave and
4. Medicare deduction in compliance with Federal law.

If requested by employees, the Board will implement payroll deductions for the Ohio Deferred Compensation Program. Other deductions are in accordance with negotiated agreements and/or Board policy.

The District may limit the right of an individual employee to designate the agent, broker or company to write tax-sheltered annuities by requiring designation by at least one percent of the District's full-time employees or at least five, whichever is greater, except that a District may not require that a company be designated by more than 50 employees.

When a teacher is absent from duty and there is no leave applicable, the absence is unauthorized. The salary deduction for each day of unauthorized absence is based on the current annual salary divided by the number of teacher workdays in the official school calendar as adopted by the Board. In no case will only the salary of the substitute be deducted or a teacher be allowed to employ and pay for the substitute.

When an employee is absent from duty and there is no leave applicable, the absence is unauthorized. The salary deduction for an unauthorized absence is made on a per diem basis in accordance with the required work year for that particular job classification.

Unauthorized absences are not condoned. Repeated unauthorized absences may result in the employee being disciplined.

[Adoption date: June 21, 2011]

LEGAL REFS.: ORC 9.40 through 9.45; 9.80; 9.81; 9.90; 9.91  
148.01; 148.04  
3315.08

CROSS REFS.: DK, Payment Procedures  
GCBD, Certified Staff Leaves and Absences  
GDBD, Classified Staff Leaves and Absences

CONTRACT REFS.: Teachers' Negotiated Agreement  
Classified Staff Negotiated Agreement

## EXPENSE REIMBURSEMENTS

District personnel who incur expenses in carrying out their authorized duties are reimbursed by the District upon submission of a properly filled out and approved voucher with supporting receipts required by administrative regulations. Expenses may be approved and incurred within the limits of budgetary allocations for the specific type of expense.

When official travel by a personally owned vehicle is authorized, mileage payment is made at the rate currently approved by the Board and within the limitations of Federal law.

The Board prohibits employees and Board members from accepting, soliciting or using the authority or influence of his/her position to secure, for personal travel, a discounted or “frequent flyer” airline ticket or other benefit from an airline if he/she has obtained or earned the ticket on official travel. Any miles earned become the property of the District and must be used for future official travel by District employees or the Board.

A traveler on official school business is expected to exercise the same care in incurring expenses as a prudent person exercises in traveling on personal business. Excessive costs, such as those caused by circuitous routes or luxury services or accommodations, are not considered prudent, nor are they accepted for reimbursement.

[Adoption date: June 21, 2011]

LEGAL REFS.: ORC 2921.42; 2921.43  
3313.12; 3313.20  
3315.15

CROSS REFS.: BHD, Board Member Compensation and Expenses  
GCL, Certified Staff Development Opportunities



## EXPENSE REIMBURSEMENTS

All expenses must have prior approval from the Superintendent or his/her designee. The following regulations apply to travel and other types of reimbursable expenses directly related to the performance of District business.

1. Travel Requests: These must be submitted in advance through the appropriate administrators to the Superintendent or his/her designee.
2. Transportation: All modes of transportation are authorized consistent with the requirements of the assignment and the efficient and economic conduct of official business. Travel is by the most direct route.
  - A. Automobile: Reimbursement is made at the IRS rate. This is the maximum rate regardless of the number of passengers. Parking charges, as well as toll and ferry charges, are reimbursable.
  - B. Travel by Public Conveyance: Round-trip tickets should be purchased if these offer a price advantage. Approval is for coach fare only.
  - C. Local Transportation: Local transportation such as taxicabs, airport limousines and buses should be used when justified.
  - D. Car Rentals: Rental cars may be used only in cases of emergencies or when no other means of local transportation is practicable and the rental has been pre-approved. Emergencies include: canceled airline flights or change in destination due to inclement weather or other circumstances.
3. Subsistence:
  - A. Lodging: Any person on official District business, who must secure lodging in connection with that business, is entitled to reimbursement for the cost of a single room. If the traveler is accompanied by his/her spouse, lodging expenses are reimbursed at the single occupancy rate.
  - B. Meals: Meals consumed by a person on official business are reimbursed upon submission of appropriate itemized receipts.

4. Other Reimbursable Expenses

- A. Telephone and Postage: Telephone toll calls from or to the District must be charged to the District office, thereby eliminating a claim on an expense voucher. Calls other than from or to the District should be charged whenever possible to the District. If an expense for telephone, postage or certified or registered mail must be paid in cash, the claim may be made on an expense voucher as a “miscellaneous expense.” An explanation must be given, such as the origin and destination of the call. A receipt should be obtained.
- B. Conference Registration Fees: Conference and convention registration fees are reimbursable as a miscellaneous expense on the travel expense voucher. Registration fees may be requested for advance payment to the agency by separate purchase order prior to the event.

5. Travel Form and Receipts

Reimbursement for expenses is obtained by submitting an expense voucher after the expense was incurred.

(Approval date: June 21, 2011)

## CASH IN SCHOOL BUILDINGS

Monies collected by employees and by student treasurers are handled with prudent business procedures, in order to demonstrate the ability of employees to operate in that fashion and to teach such procedures to our students.

State law requires a proper receipting and depositing of all public monies. Therefore, all monies collected are receipted, accounted for and deposited every day, if possible. Specifically, the money collected must be deposited on the next business day or placed in a safe.

In no case shall more than \$10 be left overnight in unsecured areas of school buildings. The Treasurer provides for making bank deposits after regular banking hours in order to avoid leaving money in a school building overnight.

Monies collected from any source should be substantiated by pre-numbered student activity group receipts, cash registers supplying cumulative readings, pre-numbered tickets, or other auditable records. In all cases where tickets are used, ticket reports and unsold tickets must be available for audit.

When cash does not match the auditable record (i.e. cash register report, pre-numbered tickets, etc.), the amount should be adjusted with an accounting record with detailed records maintained. Overages will be recorded as Other Revenue and shortages will be recorded as Other Expenditures. Employees may be held personally liable for identified shortages.

[Adoption date: June 21, 2011]  
[Re-Adoption date: December 18, 2018]

LEGAL REFS.: ORC 9.38  
3313.291

CROSS REFS.: DH, Bonded Employees and Officers  
IGDG, Student Activities Funds Management  
KMA, Relations with Parent Organizations  
KMB, Relations with Booster Organizations

## SCHOOL PROPERTIES DISPOSAL

The Board believes that the efficient administration of the District requires the disposition of property and goods no longer necessary for the maintenance of the educational program or the operation of the District.

The Board recognizes that most unused property of the District has value and that it may be practical to retain such property for a period of time. Once property is no longer needed for school purposes currently or in the future, it should be slated for disposal at the Superintendent's discretion. State law governs the retention and method of disposal of the Board's property. Therefore, the Board follows the procedures required by the various statutes governing the disposal of real or personal property.

The Board follows the procedures set forth in State law for the disposal of real or personal property at the minimum dollar value set forth in the statute on the date the Board decides to dispose of the property. The Board is required to offer its real property for sale to all community schools and college-preparatory boarding schools for the period of time set forth in law. High-performing community schools as defined by State law, are given first priority. If a high performing community school is not interested in buying the property, the Board will then proceed with offers to purchase from other start up community schools operating in the District and college-preparatory boarding schools located within the territory of the District. If no community school or college-preparatory boarding schools is interested in buying the property, the Board can sell its real or personal property at a public action and follow specific statutory requirements if the property exceeds \$10,000 in value. If this amount is changed by the legislature, the Board and administration's responsibility changes automatically to reflect the new minimum statutory dollar value.

The Board directs the periodic review of all District property and authorizes the disposition by sale, donation, trade or discard of any property not required for school purposes.

The District complies with State law regarding the sale or lease of unused District property to community schools and college-preparatory boarding schools.

### Disposal of Property Valued at Less Than the Dollar Value Set Forth in State Law

For the disposal of property which is not governed by the Ohio Revised Code or administrative regulations, the administration is required to follow these procedures:

1. The Superintendent determines that the value of the property is less than the value set forth in State law. The property is valued pursuant to a reasonable method as determined by the Superintendent.
2. The Board is notified when real or personal property is no longer needed for school purposes and directs that the property be sold.

3. The Superintendent sells the property to a start-up community school or by bids, general sale, and negotiated sale or by trade as determined by the Superintendent or the Board on an individual basis.

[Adoption date: September 25, 2012]

[Re-Adoption date: April 25, 2017]

LEGAL REFS.: ORC 131.09  
3313.17; 3313.37; 3313.40; 3313.41  
3314.051  
5705.10

CROSS REF.: FL, Retirement of Facilities

